

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of        )  
  )  
EDWARD J. AND AUDREY H. COOPER        )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed December 21, 1962, by Edward J. and Audrey H, Cooper for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds for rehearing set forth in the petition constitute cause for the granting thereof and, accordingly, it is ordered that the petition be and the same is hereby denied, and that our order of November 2'7, 1962, be and the same is hereby affirmed,

Done at Sacramento, California, this 5th day of February, 1963, by the State Board of Equalization.

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John W. Lynch, Chairman  
\_\_\_\_\_  
Geo. R. Reilly, Member  
\_\_\_\_\_  
Paul R. Leake, Member  
\_\_\_\_\_  
Richard Nevins, Member  
\_\_\_\_\_, Member

ATTEST: Dixwell L. Pierce, Secretary